

the removal) of the property upon which the charitable use restriction was removed, plus

“(B) the product of—

“(i) the highest rate of tax specified in section 11, times

“(ii) any gain or income realized by the transferor or person removing such restriction as a result of the transfer or removal.

“(3) LIABILITY.—The tax imposed by paragraph (1) shall be paid—

“(A) on any transfer, by the transferor, and

“(B) on any removal of a charitable use restriction contained in an instrument of conveyance, by the person removing such restriction.

“(4) RELIEF FROM LIABILITY.—The person (otherwise liable for any tax imposed by paragraph (1)) shall be relieved of liability for the tax imposed by paragraph (1)—

“(A) with respect to any transfer if—

“(i) the transferee is an eligible entity which provides such person, at the time of transfer, a qualifying letter of intent, or

“(ii) the transferee is not an eligible entity, it is established to the satisfaction of the Secretary, that the transfer of ownership or possession, as the case may be, will be consistent with charitable purpose of the transferor, and the transferee provides such person, at the time of transfer, a qualifying letter of intent, or

“(iii) tax has previously been paid under this subsection as a result of a prior transfer of ownership or possession of the same property, or

“(B) with respect to any removal of a charitable use restriction contained in an instrument of conveyance, if it is established to the satisfaction of the Secretary that the retention of the restriction was impracticable or impossible and the proceeds continue to be used in a manner consistent with 1 or more charitable purposes.

“(5) ADMINISTRATIVE PROVISIONS.—For purposes of subtitle F, the taxes imposed by this subsection shall be treated as excise taxes with respect to which the deficiency procedures of such subtitle apply.

“(6) REPORTING.—The Secretary may require such reporting as may be necessary or appropriate to further the purpose under this section that any charitable use be in perpetuity.”.

(b) CLERICAL AMENDMENT.—The table of sections for part III of subchapter B of chapter 1 is amended by inserting after the item relating to section 121 the following new item:

“Sec. 121A. 25-percent exclusion of gain on sales or exchanges of land or water interests to nonprofit entities for charitable purposes.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to sales or exchanges occurring after December 31, 2003, in taxable years ending after such date.

#### SEC. 107A. EXTENSION OF INTERNAL REVENUE SERVICE USER FEES.

(a) IN GENERAL.—Chapter 77 (relating to miscellaneous provisions) is amended by adding at the end the following new section:

#### “SEC. 7528. INTERNAL REVENUE SERVICE USER FEES.

“(a) GENERAL RULE.—The Secretary shall establish a program requiring the payment of user fees for—

“(1) requests to the Internal Revenue Service for ruling letters, opinion letters, and determination letters, and

“(2) other similar requests.

“(b) PROGRAM CRITERIA.—

“(1) IN GENERAL.—The fees charged under the program required by subsection (a)—

“(A) shall vary according to categories (or subcategories) established by the Secretary,

“(B) shall be determined after taking into account the average time for (and difficulty

of) complying with requests in each category (and subcategory), and

“(C) shall be payable in advance.

“(2) EXEMPTIONS, ETC.—

“(A) IN GENERAL.—The Secretary shall provide for such exemptions (and reduced fees) under such program as the Secretary determines to be appropriate.

“(B) EXEMPTION FOR CERTAIN REQUESTS REGARDING PENSION PLANS.—The Secretary shall not require payment of user fees under such program for requests for determination letters with respect to the qualified status of a pension benefit plan maintained solely by 1 or more eligible employers or any trust which is part of the plan. The preceding sentence shall not apply to any request—

“(i) made after the later of—

“(I) the fifth plan year the pension benefit plan is in existence, or

“(II) the end of any remedial amendment period with respect to the plan beginning within the first 5 plan years, or

“(ii) made by the sponsor of any prototype or similar plan which the sponsor intends to market to participating employers.

“(C) DEFINITIONS AND SPECIAL RULES.—For purposes of subparagraph (B)—

“(i) PENSION BENEFIT PLAN.—The term ‘pension benefit plan’ means a pension, profit-sharing, stock bonus, annuity, or employee stock ownership plan.

“(ii) ELIGIBLE EMPLOYER.—The term ‘eligible employer’ means an eligible employer (as defined in section 408(p)(2)(C)(i)(I)) which has at least 1 employee who is not a highly compensated employee (as defined in section 414(q)) and is participating in the plan. The determination of whether an employer is an eligible employer under subparagraph (B) shall be made as of the date of the request described in such subparagraph.

“(iii) DETERMINATION OF AVERAGE FEES CHARGED.—For purposes of any determination of average fees charged, any request to which subparagraph (B) applies shall not be taken into account.

“(3) AVERAGE FEE REQUIREMENT.—The average fee charged under the program required by subsection (a) shall not be less than the amount determined under the following table:

Category	Average fee
Employee plan ruling and opinion ..	\$250
Exempt organization ruling .....	\$350
Employee plan determination .....	\$300
Exempt organization determination .....	\$275
Chief counsel ruling .....	\$200.

“(c) TERMINATION.—No fee shall be imposed under this section with respect to requests made after September 30, 2007.”.

(b) CONFORMING AMENDMENTS.—

(1) The table of sections for chapter 77 is amended by adding at the end the following new item:

“Sec. 7528. Internal Revenue Service user fees.”.

(2) Section 10511 of the Revenue Act of 1987 is repealed.

(3) Section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is repealed.

(c) LIMITATIONS.—Notwithstanding any other provision of law, any fees collected pursuant to section 7528 of the Internal Revenue Code of 1986, as added by subsection (a), shall not be expended by the Internal Revenue Service unless provided by an appropriations Act.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to requests made after the date of the enactment of this Act.

**SA 528.** Mr. LIEBERMAN proposed an amendment to the concurrent resolu-

tion S. Con. Res. 31, expressing the outrage of Congress at the treatment of certain American prisoners of war by the Government of Iraq; as follows:

In the preamble strike the first 6 whereas clauses, and insert:

Whereas Saddam Hussein has failed to comply with United Nations Security Council Resolutions 678, 686, 687, 688, 707, 715, 949, 1051, 1060, 1115, 1134, 1137, 1154, 1194, 1205, 1284, and 1441;

Whereas the military action now underway against Iraq is lawful and fully authorized by the Congress in Sec. 3(a) of Public Law 107-243, which passed the Senate on October 11, 2002, by a vote of 77-23, and which passed the House of Representatives on the same date by a vote of 296-133;

#### AUTHORITY FOR COMMITTEES TO MEET

##### COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Commerce, Science, and Transportation be authorized to meet on Wednesday, April 9, 2003, at 10 a.m. on transportation and border security.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. SUNUNU. Mr. President, I ask unanimous consent that the committee on Energy and Natural Resources be authorized to meet during the session of the Senate, on Wednesday, April 9 at 10 a.m. to consider Comprehensive Energy Legislation.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be authorized to meet on Wednesday, April 9 at 9:30 a.m. to conduct a business meeting to mark up legislative bills, nominations, and a resolution.

The meeting will be held in SD 406.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON FINANCE

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Finance be authorized to meet during the session on Wednesday, April 9, 2003, at 10 a.m., to hear testimony on the 2003 Annual Report of the Board of Trustees of the Federal Old Age and Survivors Insurance and Disability Insurance Trust Funds.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON FOREIGN RELATIONS

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Wednesday, April 9, 2003 at 9:30 a.m. to hold a Business Meeting.

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON FOREIGN RELATIONS

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Wednesday, April 9, 2003 at 2:30 p.m. to hold a hearing on Trafficking in Women and Children in East Asia and Beyond: A Review of U.S. Policy.

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON FOREIGN RELATIONS

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Wednesday, April 9, 2003 at 3 p.m. to hold a hearing on Africa Nominations.

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON FOREIGN RELATIONS

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Wednesday, April 9, 2003 at 4:30 p.m. to hold a hearing on Europe Nominations.

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON GOVERNMENTAL AFFAIRS

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Governmental Affairs be authorized to meet on Wednesday, April 9, 2003 at 9:30 a.m. for a hearing entitled "Investing in Homeland Security, Challenges on the Front Line."

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON GOVERNMENTAL AFFAIRS

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Government Affairs be authorized to meet on Wednesday, April 9, 2003 at 9:30 a.m. for a hearing entitled "Investing in Homeland Security, Challenges on the Front Line."

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Health, Education, Labor, and Pensions be authorized to meet in Executive Session during the session of the Senate on Wednesday, April 9, 2003.

The following agenda will be considered:

## Agenda

S. 754, The Improved Vaccine Affordability and Availability Act.

Any nominees that have been cleared for action.

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON INDIAN AFFAIRS

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Indian Affairs be authorized to meet on Wednesday, April 9, 2003, at 10 a.m. in Room 485 of the Hart Senate Office Building to conduct a hearing on

S. 285, to authorize the integration and consolidation of alcohol and substance abuse programs and services provided by Indian tribal governments, and for other purposes; S. 558, a bill to elevate the Director of the Indian Health Service to be Assistant Secretary for Indian Health, and for other purposes; and S. 555, to establish the Native American Health and Wellness Foundation, and for other purposes.

The PRESIDING OFFICER. Without objection, it is so ordered.

## COMMITTEE ON SMALL BUSINESS AND ENTREPRENEURSHIP

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Committee on Small Business and Entrepreneurship be authorized to meet during the session of the Senate for a roundtable entitled "SBA Re-Authorization: Non-Credit Programs" and other matters on Wednesday, April 9, 2003, beginning at 9 a.m. in room 428A of the Russell Senate Office Building.

The PRESIDING OFFICER. Without objection, it is so ordered.

## SUBCOMMITTEE ON EMERGING THREATS

Mr. SUNUNU. Mr. President, I ask unanimous consent that the subcommittee on Emerging Threats and Capabilities of the Committee on Armed Services be authorized to meet during the session of the Senate on Wednesday, April 9, 2003, at 9:30 a.m., in open session and possibly closed session, to receive testimony on the U.S. Special Operations Command in review of the defense authorization request for fiscal year 2004.

The PRESIDING OFFICER. Without objection, it is so ordered.

## SUBCOMMITTEE ON READINESS AND MANAGEMENT SUPPORT

Mr. SUNUNU. Mr. President, I ask unanimous consent that the Subcommittee on Readiness and Management Support of the Committee on Armed Services be authorized to meet during the session of the Senate on Wednesday, April 9, 2003, at 2:30 p.m., in open session to receive testimony on the readiness of the military services to conduct current operations and execute contingency plans in review of the defense authorization request for fiscal year 2004.

The PRESIDING OFFICER. Without objection, it is so ordered.

## UNANIMOUS CONSENT AGREEMENT—EXECUTIVE CALENDAR NO. 32

Mr. MCCONNELL. Mr. President, as in executive session, I ask unanimous consent that on Friday, April 11, the Senate proceed, at a time determined by the majority leader, after consultation with the Democratic leader, to executive session for the consideration, for debate only, of Calendar No. 32, the nomination of Jeffrey Sutton to be U.S. Circuit Judge for the Sixth Circuit. I further ask unanimous consent that following debate on that day, the nomination be set aside and the Senate

resume consideration of the nomination on Monday, April 28, for debate only. Further, I ask unanimous consent that following debate on Monday, the nomination be set aside, and on Tuesday, April 29, at a time determined by the majority leader, after consultation with the Democratic leader, the Senate proceed to a vote on the confirmation of the nomination, with no intervening action or debate.

The PRESIDING OFFICER. Is there objection?

Mr. REID. Reserving the right to object, Mr. President, we appreciate the majority working with us on this nomination. I am sure it is conversely appreciated, our working with them on this nomination. The majority leader indicated he had the intention of filing cloture on this nomination today. We have been able to work out an arrangement, so this will be unnecessary.

I only ask that when the majority leader sets a time on Tuesday, he give some consideration to having the vote after the time set for our party caucuses.

Mr. MCCONNELL. Mr. President, I say to my friend from Nevada, we will be glad to take that under advisement and discuss that possibility.

The PRESIDING OFFICER. Without objection, it is so ordered.

## NUTRIA ERADICATION AND CONTROL ACT OF 2003

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H.R. 273, just received from the House and which is now at the desk.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 273) to provide for the eradication and control of nutria in Maryland and Louisiana.

The PRESIDING OFFICER. Is there objection to proceeding to the bill at this time?

Mr. REID. Mr. President, I have no objection to proceeding to the measure, but I ask the distinguished majority whip, is this the rat eradication bill?

Mr. MCCONNELL. The nutria eradication bill.

Mr. REID. Is that the rat eradication?

Mr. MCCONNELL. It certainly is.

Mr. REID. Yes, I think so.

There being no objection, the Senate proceeded to consider the bill.

Mr. SARBANES. Mr. President, this legislation would reauthorize and expand the Nutria Control Project established under Public Law 105-322 to help address the non-native rodent nutria which is destroying wetlands and valuable habitat at and around Blackwater National Wildlife Refuge on the Eastern Shore of Maryland and in Louisiana. Sponsored by my colleague, Representative WAYNE GILCHREST, the legislation authorizes \$4 million in grant assistance to the State of Maryland and \$2 million to the State of Louisiana for each of the next 5 fiscal